

PART III.

PROVINCIAL AND LOCAL REVENUE.

INTRODUCTION.

The distinction between Imperial and Provincial revenue is not now so well defined as it was, as the tendency is to surrender more and more of the funds formerly considered Imperial to the control of the Local Governments. The only two matters coming entirely under the description of Provincial revenue, and requiring separate chapters, are the Registration Department and the Provincial tax lately imposed. These are matters of very little complication.

The local revenues, however, present much greater difficulties and require more detailed notice.

They consist of—firstly, District Local Funds, which exist in every collectorate on the same general principles, though of course with variations as to detail; secondly, of Municipal revenues, which exist also in every collectorate to a greater or less extent, according as the Municipal Act has been introduced into a greater or less number of towns.

There are various minor funds of very limited application which it is not necessary to mention at all in this book, but particulars as to which will be found in Mr. Burn's "Succinct History of the Local Funds in the Bombay Presidency."